

UNITED STATES DISTRICT COURT  
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA

v.

JAMES J. KERASIOTES

Defendant

CRIMINAL NO.

VIOLATIONS:

26 U.S.C. § 7206(1) (False Tax Return)

FILED  
CLERK OF COURT  
2014 JUL -7 P 12:59  
14 CR 10200 -  
MASS

**INFORMATION**

The United States Attorney in and for the District of Massachusetts charges that:

**COUNT ONE**

**(False Tax Returns - 26 U.S.C. § 7206(1))**

1. At all times material to this Information, JAMES J. KERASIOTES was a resident of Massachusetts.

2. At all times material to this Information, KERASIOTES was a self-employed consultant providing strategy and business origination services to clients in the transportation and construction industries.

3. During the years 2010 and 2011, KERASIOTES provided consulting services to several entities, including Wing Inc. Specialty Trades, a Massachusetts company that provided asbestos abatement and demolition services.

4. For the calendar years 2010 and 2011, KERASIOTES filed Forms 1040, U.S. Individual Income Tax Returns, with the Internal Revenue Service containing Schedules C-EZ, Net Profit from Business, reflecting a portion of the income KERASIOTES earned from his consulting business. On line 1 of each of the Schedules C-EZ, KERASIOTES knowingly and

willfully underreported the total amount of gross receipts he earned from his consulting clients.

As a result, KERASIOTES underreported his total business income on line 12 of his tax returns for the years 2010 and 2011.

5. On or about October 15, 2011, in the District of Massachusetts, the defendant,

JAMES J. KERASIOTES

did willfully make and subscribe a 2010 U.S. Individual Income Tax Return, which was verified by a written declaration that it was made under the penalties of perjury and which KERASIOTES did not believe to be true and correct as to every material matter. That U.S. Individual Income Tax Return, which was filed with the Director, Internal Revenue Service Center, at Kansas City, Missouri, stated on Schedule C-EZ, Net Profit from Business, line 1, gross receipts of \$44,250, whereas, as he then and there knew, the correct amount was substantially greater than that amount.

In violation of Title 26, United States Code, Section 7206(1).

**COUNT TWO**

**(False Tax Returns - 26 U.S.C. § 7206(1))**

6. Paragraphs 1- 4 of Count One are re-alleged and incorporated by reference as though fully set forth herein.

7. On or about October 1, 2012, in the District of Massachusetts, the defendant,

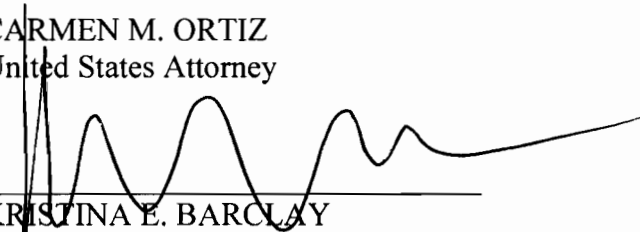
**JAMES J. KERASIOTES**

did willfully make and subscribe a 2011 U.S. Individual Income Tax Return, which was verified by a written declaration that it was made under the penalties of perjury and which KERASIOTES did not believe to be true and correct as to every material matter. That U.S. Individual Income Tax Return, which was filed with the Director, Internal Revenue Service Center, at Kansas City, Missouri, stated on Schedule C-EZ, Net Profit from Business, line 1b, gross receipts of \$109,000, whereas, as he then and there knew, the correct amount was substantially greater than that amount.

In violation of Title 26, United States Code, Section 7206(1).

Dated: July 7, 2014

CARMEN M. ORTIZ  
United States Attorney

By:   
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